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REPORT OF THE PROGRAMME AND BUDGET COMMITTEE: FINANCIAL SITUATION OF UNIDO

Report on the financial situation as of 31 May 1995

Report by the Director-General

Summary

Provides an update of the financial situation of UNIDO in the light of revised estimates of cash flow income from assessed contributions. Updates the information provided in document PBC.11/7 on the status of assessed contributions to the regular budget and advances to the Working Capital Fund. Provides a cash flow analysis for 1995 and includes a proposal for the temporary suspension of financial regulation 4.2 (b) and 4.2 (c) in respect of the 1992-1993 biennium.

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Introduction

1. The report on the financial situation of UNIDO submitted to the eleventh session of the Programme and Budget Committee (PBC.11/7) described the improved liquidity and stable cash situation under the regular budget. The present document updates the financial situation in the light of recent developments in respect of anticipated assessed contribution receipts and contains a revised draft decision based on the recommendation of the Programme and Budget Committee in conclusion 95/2.

2. The positive financial outlook under the regular budget reported in document PBC.11/7 took account of the anticipated receipt of assessed contributions during 1995, which were expected to follow patterns of payment similar to those of recent years. However, a recent review of the anticipated receipt of assessed contributions indicates a possible reduced level of payments of assessed contributions in 1995 and consequently, the income estimates for 1995 have been revised downwards. The present document explains the revised cash income assumptions now being made by the Secretariat, possible implications of cash shortfalls on programme implementation, and the action required by the Secretariat and Member States to reduce the impact of a possible negative financial situation which may arise in the last quarter of 1995.

I. ASSESSED CONTRIBUTIONS

3. Annex I to the present document shows the status of assessed contributions to the regular budget as of 31 May 1995. As of that date, unpaid assessed contributions for the period 1986 to 1994 amounted to $12,453,061 and AS 247,634,595 (equivalent to $25,795,277 at an exchange rate of US$ 1 = AS 9.60) for a total of $38,248,338. Unpaid assessed contributions for 1995 amounted to $7,450,627 and AS 704,829,600 (equivalent to $73,419,760) for a total equivalent of $80,870,387. The total cumulative amount outstanding is equivalent to $119,118,725 at current rates. As of 31 May 1995, the collection rate for 1995 amounted to 46.80 per cent of the 1995 assessment, 37.04 per cent of which related to 1995 collections and 9.76 per cent to prior year collections. At the same time last year, the collection rate amounted to 41.99 per cent. Nevertheless, as of 31 May 1995, only 65 Member States had made full or partial payments of assessed contributions in 1995.

4. Annex II shows the status of advances to the Working Capital Fund. Unpaid advances to that Fund as of 31 May 1995 amounted to $139,094.

II. CASH FLOW

5. The potential impact of the revised estimates of assessed contribution receipts in 1995 on the cash flow of the regular budget is shown in the cash flow analysis presented in annex III. Pending the receipt of definitive information on the actual payment level, the extent of possible cash flow problems can only be estimated. The cash flow estimates have been prepared on the prudent assumption that there will be a further shortfall in the payment by Member States of assessed contributions in 1995.

6. Under current circumstances, a reduction in the level of assessed contribution receipts when compared to previous estimates would lead to inadequate cash balances by December 1995, unless action is taken to improve the cash situation. In order to minimize the impact of such a reduction on the Organization's programmes while at the same time ensuring adequate cash balances to cover the commitments of the Organization, immediate action is required by the Secretariat and Member States.

7. The Secretariat is closely monitoring the cash situation with a view to reducing expenditures to offset to the extent possible a cash crisis in 1995. While this process may lead to unutilized balances of appropriations, the Secretariat believes that being financially cautious now will lessen the impact of any future financial crisis.

8. Depending on the extent of the cash flow problems expected in 1995 and 1996, the Secretariat would have to introduce expenditure reduction measures, preferably in respect of administrative and other non-staff costs. However, as a high proportion of budgetary expenditures are staff related, this could also entail, *inter alia*, a slowdown of recruitment and reduction of staff through normal attrition or separation. Such actions, which would only be taken as a last resort, would reduce the capacity of the Organization to deliver technical cooperation activities with a consequent negative impact on programme implementation.

9. In order to reduce the impact on programme implementation, and to improve the level of cash balances now foreseen, the Organization would need to use the unutilized balances for the 1992-1993 biennium to the extent that these balances have been received in cash. The utilization of such balances for cash flow purposes to offset late and non-payment of assessed contributions may avoid major disruption to programmes during 1995.

10. Prompt payment by Member States that have outstanding assessed contributions would also greatly assist in alleviating the potential cash crisis facing the Organization. More than ever, the Organization has to depend on all its Members to meet their financial responsibilities.

11. In summary, the magnitude of the impact on programme and financial implementation is dependent on:

(a) Early advice of the expected shortfall in the payment of assessed contributions in 1995 and 1996;

(b) The support of Member States in approving the retention of the unutilized balances with respect to the 1992-1993 biennium for cash purposes;

(c) The extent to which expenditure reductions can be achieved;

(d) The payment of outstanding assessed contributions.

III. USE OF UNUTILIZED BALANCES FOR 1992-1993

12. The Programme and Budget Committee in conclusion 95/4 recommended that the Industrial Development Board at its fourteenth session consider the question of treatment of the unutilized balances with respect to the biennium 1992-1993, as reported in document PBC.11/8 and Corr. 1, Statement II.B, taking into account the importance of strengthening the statutory cash base of the Organization.

13. The unutilized balances for 1992-1993, as reported in document PBC.11/8, Schedule II.B, amount to $14,732,924. Of this amount, some $7.1 million had been received by 31 May 1995. A further $2.4 million is expected to be received during the remainder of 1995.

14. As explained above, the retention of these balances for cash purposes will reduce the negative impact of late and non-payment of assessed contributions. Authority for retaining these balances is therefore urgently sought from Member States.

15. Given this situation, it would not be possible to pursue the proposed allocation of $10 million from the unutilized balances for 1992-1993 for the strengthening of the UNIDO Country Director programme, as proposed in document IDB.14/25

IV. SEPARATION INDEMNITY RESERVE

16. Contingency plans, including appropriate adjustments to the organizational structure, will be developed for implementation by the Secretariat, or, where applicable, for consideration by Member States.

17. One such measure which could be considered is the establishment of a separation indemnity reserve to fund the costs of reducing staffing levels in the Organization, should the need arise. This reserve would provide the financial authority for the separation of staff in a timely and systematic manner in accordance with the staff regulations.

18. The reserve could be funded from staff costs budgeted for 1994-1995 which, owing to vacancies and other factors, will not be fully committed during the current biennium. Utilization of the reserve would depend on the timing and extent of budgetary reductions required due to income shortfalls.

19. A proposal to establish the reserve will be presented to Member States at the earliest opportunity following the receipt of more definitive information on the prospects for payment of assessed contributions for 1995 and thereafter.

V. ACTION REQUIRED OF THE BOARD

20. The Board may wish to consider the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the report of the Director-General on the financial situation of UNIDO (PBC.11/7 and updated in document IDB.14/28) containing information concerning the status of assessed contributions, advances to the Working Capital Fund, cash flow estimates, regular budget performance, revised appropriations for the 1994-1995 biennium, proposals on operational budget reserves and the treatment of new Member State income;

"(b) Urges those Member States that have not yet paid their assessed regular budget contributions, including advances to the Working Capital Fund, for the bienniums 1986-1987 to 1994-1995 to do so without delay;

"(c) Takes note of the proposals on the operational budget reserve and approves the proposals of the Director-General: (i) to fix the operating reserve for the biennium 1996-1997 at $4.3 million, representing 15 per cent of the estimated operational budget expenditures for that biennium; and (ii) to endeavour to restore the reserve to that level as soon as possible;

"(d) Takes note of the comments outlined in chapter V of document PBC.11/7 on the treatment of

new Member State income and approves the application of those procedures for the 1992-1993 and future bienniums;

"(e) Recommends to the General Conference that it approve at its sixth session the temporary suspension of financial regulation 4.2(b) and 4.2(c) with respect to the 1992-1993 biennium so as to allow UNIDO to retain, for the purposes of strengthening the stability of the cash resource base of the Organization, the unutilized balances of $14,732,924 as reported in document PBC.11/8, Statement II.B;

"(f) Takes note of the uncertainties in respect of assessed contributions and requests the Director-General to take appropriate measures to ensure that disbursements remain within available cash resources, including economies in non-staff costs as well as a slow down in recruitment and reduction of staff through normal attrition or separation."

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As of 31 May 1995)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995				Credits and Collections in 1995				Contributions Outstanding as of 31 May 1995					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE: 9.60)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
AFGHANISTAN	0.01	12,684	111,426	1,178	111,426	0	0	0	0	12,684	111,426	1,178	111,426	23,214	37,076
ALBANIA	0.01	21,345	111,426	1,178	111,426	0	0	0	0	21,345	111,426	1,178	111,426	23,214	45,737
ALGERIA	0.17	0	0	20,024	1,894,238	0	0	0	0	0	0	20,024	1,894,238	197,316	217,340
ANGOLA	0.01	17,068	111,426	1,178	111,426	0	0	0	0	17,068	111,426	1,178	111,426	23,214	41,460
ARGENTINA	0.60	702,333	6,685,545	70,672	6,685,545	84,659	0	0	0	617,674	6,685,545	70,672	6,685,545	1,392,822	2,081,168
ARMENIA	0.14	278,690	1,559,960	16,490	1,559,960	0	0	0	0	278,690	1,559,960	16,490	1,559,960	324,992	620,172
AUSTRALIA	1.58	2,761	261,239	186,102	17,605,268	2,761	261,239	158,423	14,986,860	0	0	27,679	2,618,408	272,751	300,430
AUSTRIA	0.79	0	0	93,051	8,802,634	0	0	93,051	8,802,634	0	0	0	0	0	0
AZERBAIJAN	0.23	248,952	2,562,792	27,091	2,562,792	0	0	0	0	248,952	2,562,792	27,091	2,562,792	533,916	809,959
BAHAMAS	0.02	0	0	2,356	222,851	0	0	2,356	222,851	0	0	0	0	0	0
BAHRAIN	0.03	0	0	3,534	334,277	0	0	3,534	334,277	0	0	0	0	0	0
BANGLADESH	0.01	8,753	111,426	1,178	111,426	2,406	0	0	0	6,347	111,426	1,178	111,426	23,214	30,739
BARBADOS	0.01	0	0	1,178	111,426	0	0	0	0	0	0	1,178	111,426	11,607	12,785
BELARUS	0.50	521,581	5,571,287	58,893	5,571,287	0	0	0	0	521,581	5,571,287	58,893	5,571,287	1,160,684	1,741,158
BELGIUM	1.11	0	0	130,742	12,368,258	0	0	130,742	12,368,258	0	0	0	0	0	0
BELIZE	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
BENIN	0.01	0	0	1,178	111,426	0	0	0	0	0	0	1,178	111,426	11,607	12,785
BHUTAN	0.01	1,047	98,958	1,178	111,426	219	20,665	0	0	828	78,293	1,178	111,426	19,763	21,769
BOLIVIA	0.01	23,616	111,426	1,178	111,426	0	0	0	0	23,616	111,426	1,178	111,426	23,214	48,008
BOSNIA AND HERZEGOVINA	0.04	85,389	445,703	4,711	445,703	0	0	0	0	85,389	445,703	4,711	445,703	92,854	182,954
BOTSWANA	0.01	19,324	111,426	1,178	111,426	19,324	111,426	1,178	111,426	0	0	0	0	0	0
BRAZIL	1.67	184,911	17,492,569	196,703	18,608,100	52,083	4,927,083	0	0	132,828	12,565,486	196,703	18,608,100	3,247,249	3,576,780
BULGARIA	0.14	0	0	16,490	1,559,960	0	0	0	0	0	0	16,490	1,559,960	162,496	178,986
BURKINA FASO	0.01	60,653	111,426	1,178	111,426	0	0	0	0	60,653	111,426	1,178	111,426	23,214	85,045

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995				Credits and Collections in 1995				Contributions Outstanding as of 31 May 1995					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE: 9.60)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
BURUNDI	0.01	5,871	111,426	1,178	111,426	0	0	0	0	5,871	111,426	1,178	111,426	23,214	30,263
CAMEROON	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
CAPE VERDE	0.01	30,069	111,426	1,178	111,426	0	0	0	0	30,069	111,426	1,178	111,426	23,214	54,461
CENTRAL AFRICAN REPUBLIC	0.01	46,044	111,426	1,178	111,426	0	0	0	0	46,044	111,426	1,178	111,426	23,214	70,436
CHAD	0.01	30,100	111,426	1,178	111,426	0	0	0	0	30,100	111,426	1,178	111,426	23,214	54,492
CHILE	0.08	9,412	890,349	9,423	891,406	0	0	0	0	9,412	890,349	9,423	891,406	185,600	204,435
CHINA	0.81	0	0	95,407	9,025,486	0	0	95,407	9,025,486	0	0	0	0	0	0
COLOMBIA	0.14	139	13,187	16,490	1,559,960	139	13,187	12,865	1,217,029	0	0	3,625	342,931	35,722	39,347
COMOROS	0.01	65,792	111,426	1,178	111,426	0	0	0	0	65,792	111,426	1,178	111,426	23,214	90,184
CONGO	0.01	40,712	111,426	1,178	111,426	0	0	0	0	40,712	111,426	1,178	111,426	23,214	65,104
COSTA RICA	0.01	62,240	111,426	1,178	111,426	0	0	0	0	62,240	111,426	1,178	111,426	23,214	86,632
COTE D'IVOIRE	0.02	1,914	181,075	2,356	222,851	393	37,216	0	0	1,521	143,859	2,356	222,851	38,199	42,076
CROATIA	0.14	148,941	1,559,960	16,490	1,559,960	132,451	0	0	0	16,490	1,559,960	16,490	1,559,960	324,992	357,972
CUBA	0.10	89,735	1,114,257	11,779	1,114,257	0	0	0	0	89,735	1,114,257	11,779	1,114,257	232,136	333,650
CYPRUS	0.02	0	0	2,356	222,851	0	0	2,356	222,851	0	0	0	0	0	0
CZECH REPUBLIC	0.44	0	0	51,826	4,902,733	0	0	51,826	4,902,733	0	0	0	0	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	128,035	557,129	5,889	557,129	0	0	0	0	128,035	557,129	5,889	557,129	116,068	249,992
DENMARK	0.68	0	0	80,094	7,576,951	0	0	0	0	0	0	80,094	7,576,951	789,266	869,360
DJIBOUTI	0.01	30,090	111,426	1,178	111,426	0	0	0	0	30,090	111,426	1,178	111,426	23,214	54,482
DOMINICA	0.01	19,325	111,426	1,178	111,426	0	0	0	0	19,325	111,426	1,178	111,426	23,214	43,717
DOMINICAN REPUBLIC	0.02	176,026	222,851	2,356	222,851	0	0	0	0	176,026	222,851	2,356	222,851	46,428	224,810
ECUADOR	0.03	44,157	334,277	3,534	334,277	0	0	0	0	44,157	334,277	3,534	334,277	69,642	117,333
EGYPT	0.07	8,228	778,393	8,245	779,980	8,228	778,393	0	0	0	0	8,245	779,980	81,248	89,493

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995				Credits and Collections in 1995				Contributions Outstanding as of 31 May 1995					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RpE 9.60)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
EL SALVADOR	0.01	54,212	111,426	1,178	111,426	0	0	0	0	54,212	111,426	1,178	111,426	23,214	78,604
EQUATORIAL GUINEA	0.01	65,792	111,426	1,178	111,426	0	0	0	0	65,792	111,426	1,178	111,426	23,214	90,184
ETHIOPIA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
FIJI	0.01	35,442	111,426	1,178	111,426	0	0	0	0	35,442	111,426	1,178	111,426	23,214	59,834
FINLAND	0.60	0	0	70,672	6,685,545	0	0	70,672	6,685,545	0	0	0	0	0	0
FRANCE	6.29	0	0	740,874	70,086,796	0	0	740,874	70,086,796	0	0	0	0	0	0
GABON	0.02	72,652	222,851	2,356	222,851	31,266	0	0	0	41,386	222,851	2,356	222,851	46,428	90,170
GAMBIA	0.01	65,792	111,426	1,178	111,426	0	0	0	0	65,792	111,426	1,178	111,426	23,214	90,184
GEORGIA	0.22	449,467	2,451,366	25,913	2,451,366	0	0	0	0	449,467	2,451,366	25,913	2,451,366	510,702	986,082
GERMANY	9.37	0	0	1,103,655	104,405,927	0	0	551,828	52,202,969	0	0	551,827	52,202,958	5,437,808	5,989,635
GHANA	0.01	1,165	110,137	1,178	111,426	0	0	0	0	1,165	110,137	1,178	111,426	23,080	25,423
GREECE	0.37	704	66,549	43,581	4,122,753	0	0	0	0	704	66,549	43,581	4,122,753	436,385	480,670
GRENADA	0.01	41,430	111,426	1,178	111,426	0	0	0	0	41,430	111,426	1,178	111,426	23,214	65,822
GUATEMALA	0.02	84,387	222,851	2,356	222,851	0	0	0	0	84,387	222,851	2,356	222,851	46,428	133,171
GUINEA	0.01	20,332	111,426	1,178	111,426	0	0	0	0	20,332	111,426	1,178	111,426	23,214	44,724
GUINEA-BISSAU	0.01	50,769	111,426	1,178	111,426	0	0	0	0	50,769	111,426	1,178	111,426	23,214	75,161
GUYANA	0.01	0	0	1,178	111,426	0	0	0	0	0	0	1,178	111,426	11,607	12,785
HAITI	0.01	61,036	111,426	1,178	111,426	0	0	0	0	61,036	111,426	1,178	111,426	23,214	85,428
HONDURAS	0.01	30,409	111,426	1,178	111,426	0	0	0	0	30,409	111,426	1,178	111,426	23,214	54,801
HUNGARY	0.19	0	0	22,379	2,117,089	0	0	22,379	2,117,089	0	0	0	0	0	0
INDIA	0.38	2,824	267,152	44,759	4,234,178	0	0	0	0	2,824	267,152	44,759	4,234,178	468,888	516,471
INDONESIA	0.17	0	0	20,024	1,894,238	0	0	0	0	0	0	20,024	1,894,238	197,316	217,340
IRAN (ISLAMIC REPUBLIC OF)	0.81	67,762	6,410,232	95,407	9,025,486	0	0	0	0	67,762	6,410,232	95,407	9,025,486	1,607,888	1,771,057
IRAQ	0.14	383,844	1,559,960	16,490	1,559,960	0	0	0	0	383,844	1,559,960	16,490	1,559,960	324,992	725,326

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995				Credits and Collections in 1995				Contributions Outstanding as of 31 May 1995					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE: 9.60)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
IRELAND	0.19	0	0	22,379	2,117,089	0	0	22,379	2,117,089	0	0	0	0	0	0
ISRAEL	0.24	0	0	28,269	2,674,218	0	0	0	0	0	0	28,269	2,674,218	278,564	306,833
ITALY	4.50	0	0	530,037	50,141,587	0	0	451,886	42,748,457	0	0	78,151	7,393,130	770,118	848,269
JAMAICA	0.01	8,430	111,426	1,178	111,426	8,308	99,932	0	0	122	11,494	1,178	111,426	12,804	14,104
JAPAN	13.06	0	0	1,538,285	145,522,029	0	0	384,571	36,380,505	0	0	1,153,714	109,141,524	11,368,909	12,522,623
JORDAN	0.01	45,088	111,426	1,178	111,426	0	0	0	0	45,088	111,426	1,178	111,426	23,214	69,480
KENYA	0.01	30,069	111,426	1,178	111,426	21,279	0	0	0	8,790	111,426	1,178	111,426	23,214	33,182
KUWAIT	0.26	0	0	30,624	2,897,069	0	0	0	0	0	0	30,624	2,897,069	301,778	332,402
KYRGYZSTAN	0.06	67,575	668,554	7,067	668,554	0	0	0	0	67,575	668,554	7,067	668,554	139,282	213,924
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	11,130	111,426	1,178	111,426	11,130	111,426	1,178	111,426	0	0	0	0	0	0
LEBANON	0.01	0	0	1,178	111,426	0	0	0	0	0	0	1,178	111,426	11,607	12,785
LESOTHO	0.01	1,176	111,202	1,178	111,426	1,176	111,202	0	0	0	0	1,178	111,426	11,607	12,785
LIBERIA	0.01	38,852	111,426	1,178	111,426	0	0	0	0	38,852	111,426	1,178	111,426	23,214	63,244
LIBYAN ARAB JAMAHIRIYA	0.25	711,356	2,785,644	29,446	2,785,644	0	0	0	0	711,356	2,785,644	29,446	2,785,644	580,342	1,321,144
LITHUANIA	0.16	221,052	1,782,812	18,846	1,782,812	0	0	0	0	221,052	1,782,812	18,846	1,782,812	371,420	611,318
LUXEMBOURG	0.06	0	0	7,067	668,554	0	0	7,067	668,554	0	0	0	0	0	0
MADAGASCAR	0.01	15,660	111,426	1,178	111,426	0	0	0	0	15,660	111,426	1,178	111,426	23,214	40,052
MALAWI	0.01	885	83,690	1,178	111,426	0	0	0	0	885	83,690	1,178	111,426	20,325	22,388
MALAYSIA	0.13	16,044	1,448,535	15,312	1,448,535	16,044	1,448,535	15,312	1,448,535	0	0	0	0	0	0
MALDIVES	0.01	0	0	1,178	111,426	0	0	0	0	0	0	1,178	111,426	11,607	12,785
MALI	0.01	65,792	111,426	1,178	111,426	0	0	0	0	65,792	111,426	1,178	111,426	23,214	90,184
MALTA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
MAURITANIA	0.01	48,273	111,426	1,178	111,426	0	0	0	0	48,273	111,426	1,178	111,426	23,214	72,665

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995				Credits and Collections in 1995				Contributions Outstanding as of 31 May 1995				(RoE: 9.60)	TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year			
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
MAURITIUS	0.01	0	0	1,178	111,426	0	0	0	0	0	0	1,178	111,426	11,607	12,785
MEXICO	0.92	2,985	282,426	108,363	10,251,169	0	0	0	0	2,985	282,426	108,363	10,251,169	1,097,249	1,208,597
MONGOLIA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
MOROCCO	0.03	0	0	3,534	334,277	0	0	3,534	334,277	0	0	0	0	0	0
MOZAMBIQUE	0.01	11,303	111,426	1,178	111,426	986	0	0	0	10,317	111,426	1,178	111,426	23,214	34,709
MYANMAR	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
NAMIBIA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
NEPAL	0.01	16,351	111,426	1,178	111,426	0	0	0	0	16,351	111,426	1,178	111,426	23,214	40,743
NETHERLANDS	1.57	0	0	184,924	17,493,843	0	0	184,924	17,493,843	0	0	0	0	0	0
NEW ZEALAND	0.25	0	0	29,446	2,785,644	0	0	29,446	2,785,644	0	0	0	0	0	0
NICARAGUA	0.01	65,792	111,426	1,178	111,426	0	0	0	0	65,792	111,426	1,178	111,426	23,214	90,184
NIGER	0.01	30,100	111,426	1,178	111,426	0	0	0	0	30,100	111,426	1,178	111,426	23,214	54,492
NIGERIA	0.21	284,012	2,339,941	24,735	2,339,941	0	0	0	0	284,012	2,339,941	24,735	2,339,941	487,488	796,235
NORWAY	0.58	0	0	68,316	6,462,693	0	0	68,316	6,462,693	0	0	0	0	0	0
OMAN	0.03	0	0	3,534	334,277	0	0	3,534	334,277	0	0	0	0	0	0
PAKISTAN	0.06	12,711	668,554	7,067	668,554	0	0	0	0	12,711	668,554	7,067	668,554	139,282	159,060
PANAMA	0.02	2,171	205,367	2,356	222,851	0	0	0	0	2,171	205,367	2,356	222,851	44,606	49,133
PAPUA NEW GUINEA	0.01	20,548	111,426	1,178	111,426	0	0	0	0	20,548	111,426	1,178	111,426	23,214	44,940
PARAGUAY	0.02	103,086	222,851	2,356	222,851	0	0	0	0	103,086	222,851	2,356	222,851	46,428	151,870
PERU	0.06	126,077	668,554	7,067	668,554	0	0	0	0	126,077	668,554	7,067	668,554	139,282	272,426
PHILIPPINES	0.07	0	0	8,245	779,980	0	0	2,631	248,891	0	0	5,614	531,089	55,322	60,936
POLAND	0.49	0	0	57,715	5,459,862	0	0	57,715	5,459,862	0	0	0	0	0	0
PORTUGAL	0.21	22	2,061	24,735	2,339,941	22	2,061	24,713	2,337,883	0	0	22	2,058	214	236
QATAR	0.05	0	0	5,889	557,129	0	0	9	850	0	0	5,880	556,279	57,946	63,826
REPUBLIC OF KOREA	0.72	27,942	2,643,306	84,806	8,022,654	27,858	2,635,327	0	0	84	7,979	84,806	8,022,654	836,524	921,414

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995				Credits and Collections in 1995				Contributions Outstanding as of 31 May 1995					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE: 9.60)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
REPUBLIC OF MOLDOVA	0.16	170,115	1,782,812	18,846	1,782,812	0	0	0	0	170,115	1,782,812	18,846	1,782,812	371,420	560,381
ROMANIA	0.18	20,484	1,937,800	21,201	2,005,663	0	0	0	0	20,484	1,937,800	21,201	2,005,663	410,777	452,462
RUSSIAN FEDERATION	7.04	5,899,355	78,443,728	829,213	78,443,728	5,340,071	25,535,321	0	0	559,284	52,908,407	829,213	78,443,728	13,682,514	15,071,011
RWANDA	0.01	9,963	111,426	1,178	111,426	0	0	0	0	9,963	111,426	1,178	111,426	23,214	34,355
SAINT KITTS AND NEVIS	0.01	36,671	111,426	1,178	111,426	0	0	0	0	36,671	111,426	1,178	111,426	23,214	61,063
SAINT LUCIA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
SAINT VINCENT AND THE GRENADINES	0.01	45,572	111,426	1,178	111,426	0	0	0	0	45,572	111,426	1,178	111,426	23,214	69,964
SAO TOME AND PRINCIPE	0.01	65,792	111,426	1,178	111,426	0	0	0	0	65,792	111,426	1,178	111,426	23,214	90,184
SAUDI ARABIA	1.01	118,964	11,254,001	118,964	11,254,001	46,305	4,380,427	0	0	72,659	6,873,574	118,964	11,254,001	1,888,289	2,079,912
SENEGAL	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
SEYCHELLES	0.01	40,472	111,426	1,178	111,426	0	0	0	0	40,472	111,426	1,178	111,426	23,214	64,864
SIERRA LEONE	0.01	56,467	111,426	1,178	111,426	0	0	0	0	56,467	111,426	1,178	111,426	23,214	80,859
SLOVAKIA	0.14	0	0	16,490	1,559,960	0	0	177	16,738	0	0	16,313	1,543,222	160,752	177,065
SLOVENIA	0.10	11,779	1,114,257	11,779	1,114,257	11,779	1,114,257	11,779	1,114,257	0	0	0	0	0	0
SOMALIA	0.01	65,792	111,426	1,178	111,426	0	0	0	0	65,792	111,426	1,178	111,426	23,214	90,184
SPAIN	2.08	0	0	244,995	23,176,556	0	0	244,995	23,176,556	0	0	0	0	0	0
SRI LANKA	0.01	0	0	1,178	111,426	0	0	0	0	0	0	1,178	111,426	11,607	12,785
SUDAN	0.01	20,729	111,426	1,178	111,426	0	0	0	0	20,729	111,426	1,178	111,426	23,214	45,121
SURINAME	0.01	26,684	111,426	1,178	111,426	0	0	0	0	26,684	111,426	1,178	111,426	23,214	51,076
SWAZILAND	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
SWEDEN	1.16	0	0	136,632	12,925,387	0	0	136,632	12,925,387	0	0	0	0	0	0
SWITZERLAND	1.22	0	0	143,699	13,593,941	0	0	143,699	13,593,941	0	0	0	0	0	0
SYRIAN ARAB REPUBLIC	0.04	85,299	445,703	4,711	445,703	0	0	0	0	85,299	445,703	4,711	445,703	92,854	182,864

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995				Credits and Collections in 1995				Contributions Outstanding as of 31 May 1995					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE: 9.60)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
TAJIKISTAN	0.05	56,312	557,129	5,889	557,129	0	0	0	0	56,312	557,129	5,889	557,129	116,068	178,269
THAILAND	0.12	0	0	14,134	1,337,109	0	0	0	0	0	0	14,134	1,337,109	139,282	153,416
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.02	22,525	222,851	2,356	222,851	0	0	0	0	22,525	222,851	2,356	222,851	46,428	71,309
TOGO	0.01	11,311	111,426	1,178	111,426	0	0	0	0	11,311	111,426	1,178	111,426	23,214	35,703
TONGA	0.01	5,368	111,426	1,178	111,426	4,773	55,178	0	0	595	56,248	1,178	111,426	17,466	19,239
TRINIDAD AND TOBAGO	0.05	97,788	557,129	5,889	557,129	0	0	0	0	97,788	557,129	5,889	557,129	116,068	219,745
TUNISIA	0.03	0	10	3,534	334,277	0	0	0	0	0	10	3,534	334,277	34,822	38,356
TURKEY	0.28	29,213	2,763,527	32,980	3,119,921	6,107	577,689	0	0	23,106	2,185,838	32,980	3,119,921	552,683	608,769
UGANDA	0.01	11,301	111,426	1,178	111,426	10,000	0	0	0	1,301	111,426	1,178	111,426	23,214	25,693
UKRAINE	1.96	2,788,995	21,839,447	230,861	21,839,447	1,631,611	0	0	0	1,157,384	21,839,447	230,861	21,839,447	4,549,884	5,938,129
UNITED ARAB EMIRATES	0.22	915,050	2,451,366	25,913	2,451,366	582,165	0	0	0	332,885	2,451,366	25,913	2,451,366	510,702	869,500
UNITED KINGDOM	5.26	0	0	619,554	58,609,944	0	0	619,554	58,609,944	0	0	0	0	0	0
UNITED REPUBLIC OF TANZANIA	0.01	13,893	111,426	1,178	111,426	0	0	0	0	13,893	111,426	1,178	111,426	23,214	38,285
UNITED STATES OF AMERICA	25.00	887,819	83,987,807	2,944,650	278,564,374	0	0	0	0	887,819	83,987,807	2,944,650	278,564,374	37,765,852	41,598,321
URUGUAY	0.04	79,380	445,703	4,711	445,703	0	0	0	0	79,380	445,703	4,711	445,703	92,854	176,945
VANUATU	0.01	16,538	111,426	1,178	111,426	0	0	0	0	16,538	111,426	1,178	111,426	23,214	40,930
VENEZUELA	0.51	1,039,172	5,682,713	60,071	5,682,713	0	0	0	0	1,039,172	5,682,713	60,071	5,682,713	1,183,898	2,283,141
VIET NAM	0.01	71	6,739	1,178	111,426	0	0	0	0	71	6,739	1,178	111,426	12,309	13,558
YEMEN	0.01	83,001	111,426	1,178	111,426	0	0	0	0	83,001	111,426	1,178	111,426	23,214	107,393
YUGOSLAVIA	0.15	1,075,556	1,671,386	17,668	1,671,386	0	0	0	0	1,075,556	1,671,386	17,668	1,671,386	348,206	1,441,430
ZAIRE	0.01	39,876	111,426	1,178	111,426	0	0	0	0	39,876	111,426	1,178	111,426	23,214	64,268
ZAMBIA	0.01	27,149	111,426	1,178	111,426	9,066	0	0	0	18,083	111,426	1,178	111,426	23,214	42,475

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 31 May 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE: 9.60) $ Equiv.	TOTAL $ Equiv.
ZIMBABWE	0.01		12,152	111,426	1,178	111,426	0	0	0	0	12,152	111,426	1,178	111,426	23,214	36,544
Sub-Total 1 (166 States)	100.00	86-	57,726	0	0	0	0	0	0	0	57,726	0	0	0	0	57,726
		87-	73,596	0	0	0	0	0	0	0	73,596	0	0	0	0	73,596
		88-	124,781	0	0	0	0	0	0	0	124,781	0	0	0	0	124,781
		89-	318,912	0	0	0	133,001	0	0	0	185,911	0	0	0	0	185,911
		90-	815,160	0	0	0	169,992	0	0	0	645,168	0	0	0	0	645,168
		91-	1,498,579	0	0	0	405,406	0	0	0	1,093,173	0	0	0	0	1,093,173
		92-	3,859,766	0	0	0	1,387,552	0	0	0	2,472,214	0	0	0	0	2,472,214
		93-	10,703,136	0	0	0	5,520,352	0	0	0	5,182,784	0	0	0	0	5,182,784
		94-	3,033,390	286,958,090	0	0	446,306	42,220,564	0	0	2,587,084	244,737,526	0	0	25,493,499	28,080,583
		95-	0	0	11,778,614	1,114,257,501	0	0	4,363,322	412,770,673	0	0	7,415,292	701,486,828	73,071,555	80,486,847
		T-	20,485,046	286,958,090	11,778,614	1,114,257,501	8,062,609	42,220,564	4,363,322	412,770,673	12,422,437	244,737,526	7,415,292	701,486,828	98,565,054	118,402,783

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 31 May 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(Rof. 9.60) $ Equiv.	TOTAL $ Equiv.
TURKMENISTAN	0.04		0	0	4,711	445,703	0	0	0	0	0	0	4,711	445,703	46,427	51,138
UZBEKISTAN	0.26		30,624	2,897,069	30,624	2,897,069	0	0	0	0	30,624	2,897,069	30,624	2,897,069	603,556	664,804
Sub-Total 2 (167 States)	0.30	94-	30,624	2,897,069	0	0	0	0	0	0	30,624	2,897,069	0	0	301,778	332,402
		95-	0	0	35,335	3,342,772	0	0	0	0	0	0	35,335	3,342,772	348,205	383,540
		T-	30,624	2,897,069	35,335	3,342,772	0	0	0	0	30,624	2,897,069	35,335	3,342,772	649,983	715,942
TOTAL (167 States)	100.30	86-	57,726	0	0	0	0	0	0	0	57,726	0	0	0	0	57,726
		87-	73,596	0	0	0	0	0	0	0	73,596	0	0	0	0	73,596
		88-	124,781	0	0	0	0	0	0	0	124,781	0	0	0	0	124,781
		89-	318,912	0	0	0	133,001	0	0	0	185,911	0	0	0	0	185,911
		90-	815,160	0	0	0	169,992	0	0	0	645,168	0	0	0	0	645,168
		91-	1,498,579	0	0	0	405,406	0	0	0	1,093,173	0	0	0	0	1,093,173
		92-	3,859,766	0	0	0	1,387,552	0	0	0	2,472,214	0	0	0	0	2,472,214
		93-	10,703,136	0	0	0	5,520,352	0	0	0	5,182,784	0	0	0	0	5,182,784
		94-	3,064,014	289,855,159	0	0	446,306	42,220,564	0	0	2,617,708	247,634,595	0	0	25,795,277	28,412,985
		95-	0	0	11,813,949	1,117,600,273	0	0	4,363,322	412,770,673	0	0	7,450,627	704,829,600	73,419,760	80,870,387
		T-	20,515,670	289,855,159	11,813,949	1,117,600,273	8,062,609	42,220,564	4,363,322	412,770,673	12,453,061	247,634,595	7,450,627	704,829,600	99,215,037	119,118,725

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND AS OF 31 MAY 1995

(In US dollars)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.17	15,300	15,300	0	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.60	54,000	51,736	2,264	0
ARMENIA	0.14	12,600	0	0	12,600
AUSTRALIA	1.58	142,200	142,200	0	0
AUSTRIA	0.79	71,100	71,100	0	0
AZERBAIJAN	0.23	20,700	0	0	20,700
BAHAMAS	0.02	1,800	1,800	0	0
BAHRAIN	0.03	2,700	2,700	0	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELARUS	0.50	45,000	28,626	0	16,374
BELGIUM	1.11	99,900	99,900	0	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOSNIA AND HERZEGOVINA	0.04	3,600	0	0	3,600
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.67	150,300	150,300	0	0
BULGARIA	0.14	12,600	12,600	0	0
BURKINA FASO	0.01	900	621	0	279
BURUNDI	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
CAMEROON	0.01	900	900	0	0
CAPE VERDE	0.01	900	900	0	0
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHAD	0.01	900	0	0	900
CHILE	0.08	7,200	7,200	0	0
CHINA	0.81	72,900	72,900	0	0
COLOMBIA	0.14	12,600	12,600	0	0
COMOROS	0.01	900	8	0	892
CONGO	0.01	900	900	0	0
COSTA RICA	0.01	900	900	0	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CROATIA	0.14	12,600	12,600	0	0
CUBA	0.10	9,000	9,000	0	0
CYPRUS	0.02	1,800	1,800	0	0
CZECH REPUBLIC	0.44	39,600	39,600	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.68	61,200	61,200	0	0
DJIBOUTI	0.01	900	900	0	0
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.02	1,800	64	0	1,736
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	3	0	897
EQUATORIAL GUINEA	0.01	900	8	0	892
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0
FINLAND	0.60	54,000	54,000	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
FRANCE	6.29	566,100	566,100	0	0
GABON	0.02	1,800	1,800	0	0
GAMBIA	0.01	900	8	0	892
GEORGIA	0.22	19,800	0	0	19,800
GERMANY	9.37	843,300	843,300	0	0
GHANA	0.01	900	900	0	0
GREECE	0.37	33,300	33,300	0	0
GRENADA	0.01	900	900	0	0
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.19	17,100	17,100	0	0
INDIA	0.38	34,200	34,200	0	0
INDONESIA	0.17	15,300	15,300	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.81	72,900	72,900	0	0
IRAQ	0.14	12,600	11,056	0	1,544
IRELAND	0.19	17,100	17,100	0	0
ISRAEL	0.24	21,600	21,600	0	0
ITALY	4.50	405,000	405,000	0	0
JAMAICA	0.01	900	900	0	0
JAPAN	13.06	1,175,400	1,175,400	0	0
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.26	23,400	23,400	0	0
KYRGYZSTAN	0.06	5,400	0	0	5,400

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	900	0	0
LESOTHO	0.01	900	900	0	0
LIBERIA	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.25	22,500	22,162	0	338
LITHUANIA	0.16	14,400	14,400	0	0
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.13	11,700	11,700	0	0
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	21	0	879
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	900	0	0
MAURITIUS	0.01	900	900	0	0
MEXICO	0.92	82,800	82,800	0	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.03	2,700	2,700	0	0
MOZAMBIQUE	0.01	900	900	0	0
MYANMAR	0.01	900	900	0	0
NAMIBIA	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.57	141,300	141,300	0	0
NEW ZEALAND	0.25	22,500	22,500	0	0
NICARAGUA	0.01	900	21	0	879
NIGER	0.01	900	900	0	0
NIGERIA	0.21	18,900	18,409	0	491

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
NORWAY	0.58	52,200	52,200	0	0
OMAN	0.03	2,700	2,700	0	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	900	0	0
PARAGUAY	0.02	1,800	1,800	0	0
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.07	6,300	6,300	0	0
POLAND	0.49	44,100	44,100	0	0
PORTUGAL	0.21	18,900	18,900	0	0
QATAR	0.05	4,500	4,500	0	0
REPUBLIC OF KOREA	0.72	64,800	64,800	0	0
REPUBLIC OF MOLDOVA	0.16	14,400	0	0	14,400
ROMANIA	0.18	16,200	16,200	0	0
RUSSIAN FEDERATION	7.04	633,600	633,600	0	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	900	0	0
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	8	0	892
SAUDI ARABIA	1.01	90,900	87,574	3,326	0
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	900	0	0
SLOVAKIA	0.14	12,600	12,600	0	0
SLOVENIA	0.10	9,000	8,100	900	0
SOMALIA	0.01	900	21	0	879
SPAIN	2.08	187,200	187,200	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	900	0	0
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.16	104,400	104,400	0	0
SWITZERLAND	1.22	109,800	109,800	0	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
TAJIKISTAN	0.05	4,500	0	0	4,500
THAILAND	0.12	10,800	10,800	0	0
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.02	1,800	0	0	1,800
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.28	25,200	25,200	0	0
UGANDA	0.01	900	900	0	0
UKRAINE	1.96	176,400	108,011	68,389	0
UNITED ARAB EMIRATES	0.22	19,800	19,288	512	0
UNITED KINGDOM	5.26	473,400	473,400	0	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0
VENEZUELA	0.51	45,900	45,370	0	530
VIET NAM	0.01	900	900	0	0
YEMEN	0.01	900	900	0	0
YUGOSLAVIA	0.15	13,500	13,500	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.01	900	900	0	0
Sub-total (165 States)	**100.00**	**9,000,000**	**8,812,515**	**75,391**	**112,094**
TURKMENISTAN	0.04	3,600	0	0	3,600
UZBEKISTAN	0.26	23,400	0	0	23,400
Sub-total (2 States)	**0.30**	**27,000**	**0**	**0**	**27,000**
T O T A L (167 States)	**100.30**	**9,027,000**	**8,812,515**	**75,391**	**139,094**

Annex III

CASH FLOW ANALYSIS FOR 1995, AS OF 31 MAY 1995

General Fund and Working Capital Fund
(In millions of United States dollars) a/

1995	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	28.2	28.7	40.2	40.7	38.8	37.6	39.4	41.2	31.4	20.7	9.8	11.9
Revaluation c/	(0.2)	0.7	0.7	1.4	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net opening cash	28.0	29.4	40.9	42.1	39.0	37.6	39.4	41.2	31.4	20.7	9.8	11.9
Contribution income d/												
1992-1993	0.0	1.5	4.5	0.3	1.4	1.7	1.0	0.0	0.0	0.0	0.0	0.0
1994	0.8	0.1	0.2	0.5	3.0	2.5	0.1	0.1	0.5	0.1	9.8	0.1
1995	7.4	17.5	8.5	6.1	4.5	9.1	13.9	1.4	0.7	0.5	3.4	0.5
Budgeted income e/	0.1	0.1	0.1	0.2	0.0	0.1	0.1	0.1	0.0	0.1	0.0	0.1
Cost reimbursements	0.0	1.0	1.1	1.0	1.2	1.1	1.5	1.0	1.0	1.3	1.5	1.3
Other income f/												
Income CM	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.4	0.0	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total incoming cash	8.7	20.2	14.4	8.1	11.4	14.5	16.6	2.6	2.2	2.0	14.7	2.0
Budgeted disbursements i/												
Current biennium	(8.0)	(7.5)	(7.1)	(8.2)	(8.3)	(11.7)	(11.8)	(11.2)	(10.8)	(10.8)	(11.2)	(11.3)
Cost reimbursements	0.0	(0.4)	(1.7)	(1.3)	(1.2)	(1.0)	(1.0)	(1.2)	(1.5)	(1.5)	(1.4)	(1.3)
Other disbursements j/												
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	(1.8)	(1.8)	(2.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total outgoing cash	(8.0)	(7.9)	(10.6)	(11.3)	(11.5)	(12.7)	(13.8)	(12.4)	(12.3)	(12.3)	(12.6)	(12.6)
Closing cash k/	28.7	41.7	44.7	38.9	38.9	39.4	42.2	31.4	21.3	10.4	11.9	1.3
Liabilities other funds,	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.5)
1992-1993 surplus l/	0.0	(1.5)	(4.0)	(0.1)	(1.3)	0.0	(1.0)	0.0	(0.6)	(0.6)	0.0	(0.4)
Net closing cash m/	28.7	40.2	40.7	38.8	37.6	39.4	41.2	31.4	20.7	9.8	11.9	0.4
Unliquidated obligations at 31/12/95 (anticipated)												(11.0)
Surplus/(deficit) at 31/12/95												(10.6)

Notes for annex III, cash flow analysis

a/ Based on exchange rate of US$1 = AS 9.60 for the period June to December 1995.

b/ Opening cash - Shows actual cash available for June 1995 based on reconciled balances for RB, XP and WC bank accounts and projections of cash available until the end 1995.

c/ Revaluation - Change in value of Austrian schilling accounts in dollar terms.

d/ Contribution income - Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ Budgeted income - Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income, such as refunds of prior biennium expenditures. Cost reimbursement income includes payments from UNOV and IAEA for costs incurred on their behalf.

f/ Other income - Income from CM.

g/ Decrease/increase in net receivables - Net movement between accounts receivable and accounts payable.

h/ Interfund - Net cash movement between regular budget accounts and other accounts.

i/ Budgeted disbursements - Includes disbursements against regular budget and regular programme allotments and disbursements for costs incurred by UNOV and IAEA.

j/ Other disbursements - Includes CM disbursements and the United Nations loan.

k/ Closing cash - Total cash in RB and WC bank accounts.

l/ Liabilities other funds - Cash belonging to CM, UNDCP and surplus accounts.

m/ Net closing cash - Actual cash available in regular budget and Working Capital Fund.

Abbreviations

CM	Account code: UNIDO Computer Model for Feasibility Analysis and Reporting (COMFAR)
IAEA	International Atomic Energy Agency
RB	Account code: regular budget
UNDCP	United Nations International Drug Control Programme
UNOV	United Nations Office at Vienna
WC	Account code: working capital
XP	Account code: Regular Programme for Technical Cooperation